

# HOUSE BILL No. 1357

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-8.1-7-2; IC 6-9-33-7.5.

**Synopsis:** Allen County supplemental food and beverage tax. Requires the department of state revenue to annually determine and report to the Allen County auditor the percentage amount of the Allen County supplemental food and beverage tax that is collected in the preceding year in: (1) each municipality; and (2) the unincorporated territory of the county. Provides that the Allen County auditor shall disclose upon request any information contained in a report from the department of state revenue and shall also furnish a copy of a report from the department of state revenue to the fiscal officer of each municipality included in the report.

**Effective:** July 1, 2015.

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**Cox, Smaltz**

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January 14, 2015, read first time and referred to Committee on Ways and Means.

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First Regular Session of the 119th General Assembly (2015)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

## HOUSE BILL No. 1357

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A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

- 1 SECTION 1. IC 6-8.1-7-2 IS AMENDED TO READ AS  
2 FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 2. (a) The department  
3 may compile statistical studies from information derived from state tax  
4 returns and may disclose the results of those studies. In addition, the  
5 department may disclose statistical information from the state tax  
6 returns to:  
7 (1) the governor, the general assembly, or another state agency,  
8 for the purpose of allowing those governmental entities to conduct  
9 their own statistical studies; **and**  
10 (2) **the county auditor of a county in which a county**  
11 **supplemental food and beverage tax is imposed under**  
12 **IC 6-9-33 as provided in IC 6-9-33-7.5.**  
13 (b) Notwithstanding subsection (a), the department may not disclose  
14 the results of any study and may not disclose any statistical information  
15 if, as a result of that disclosure:



(1) the identity of a taxpayer who filed a return would be disclosed;

(2) the identity of a taxpayer could reasonably be associated with any of the information which was derived from ~~his~~ **the taxpayer's** return for use in a statistical study; or

(3) the ability of the department to obtain information from federal tax returns would, in the department's judgment, be jeopardized in any manner.

(c) Subject to the rules and regulations of the department, a person may request information as to whether an individual filed an income tax return pursuant to the Indiana income tax laws for a particular taxable year. However, the department may not disclose that information with respect to any taxable year until the close of the calendar year following the year in which the return should have been filed. As soon as practicable after the close of that calendar year, the department shall inform the person making the request whether the return was filed.

SECTION 2. IC 6-9-33-7.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: **Sec. 7.5. (a) This section applies beginning January 1, 2016.**

**(b) The department of state revenue shall determine and report to the county auditor before April 1 of each year the percentage amount of the county supplemental food and beverage tax that is collected in the preceding year in:**

**(1) each municipality; and**

**(2) the unincorporated territory of the county.**

**(c) Notwithstanding IC 5-14-3-4, IC 6-8.1-7-1(a), and any other law exempting information from disclosure, the county auditor shall disclose upon request any information provided in a report furnished to the county auditor under subsection (b). In addition, the county auditor shall provide a copy of a report to the fiscal officer of each municipality included in the report.**

